

**IN THE SPECIFICATION:**

Please replace the present specification with a **substitute specification** which is enclosed.

Please replace the Abstract with the original applications, as filed, with the following  
Abstract:

A method and a system for estimating visceral fat area (VFA) of a subject uses the product of the Xth power of a height value (Ht) and the Yth power of a fat mass value (FM), through a parameter expressed as  $FM/Ht^2$  or  $Ht^2/FM$ , or by using an equation expressed as  $VFA = C11*FM/Ht^2 + C12*Age + C13$ , where each of X and Y are a number other than zero. The method and the system decrease estimation errors due to height, thereby enabling common use by a number of nations each having a different average height, and decreasing cost of development and manufacturing.